ira

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 158 OF 2017

Pr. Commissioner of Income Tax, Central-2 .. Appellant
Vs
M/s Motilal Oswal Securities Ltd. .. Respondent

Along with
INCOME TAX APPEAL Nos. 161/2017, 164/2017, 142/2018, 1026/2017, 1709/2018, 2039/2018, 2043/2018, 2044/2018, 2046/2018, 2047/2018, 2048/2018, 2050/2018, 2057/2018, 2074/2018, 2109/2018, 2112/2018, 2148/2018, 2160/2018, 2180/2018, 2182/2018, 2186/2018, 2188/2018, 2190/2018, 2216/2018, 2232/2018, 2233/2018, 2238/2018, 2244/2018, 2265/2018, 2271/2018, 2272/2018, 2280/2018, 2304/2018, 2337/2018, 2338/2018, 2340/2018, 2341/2018, 2355/2018, 2357/2018, 2358/2018, 2361/2018, 2362/2018, 2365/2018, 2366/2018, 2368/2018, 2370/2018, 2376/2018, 2379/2018, 2384/2018, 2392/2018, 2407/2018, 2415/2018, 2424/2018, 2425/2018, 2439/2018, 2465/2018, 2478/2018, 2531/2018, 2534/2018, 2537/2018, 2539/2018, 2541/2018, 2543/2018, 2546/2018, 2559/2018, 2560/2018 and 2509/2018.

Mr.Ashok Kotangle, for the Appellant in ITXA Nos.158/17, 161/17, 164/17, 142/18, 2365/18, 2407/18 and 2509/18.

Mr.P.C.Chhotaray, for the Appellant in ITXA Nos.1026/17 and 2337/18.

Mr.Sham V. Walve, for the Appellant in ITXA Nos.1709/18, 2039/18, 2047/18, 2050/18, 2057/18, 2182/18, 2304/18, 2358/18, 2379/18, 2424/18, 2439/18, 2531/18, 2546/18.

Mr.Suresh Kumar, for the Appellant in ITXA Nos.2043/18, 2044/18, 2046/18, 2048/18, 2074/18, 2109/18, 2112/18, 2148/18, 2160/18, 2180/18, 2186/18, 2188/18, 2216/18, 2232/18, 2233/18, 2238/18, 2244/18, 2265/18, 2271/18, 2272/18, 2341/18, 2355/18, 2357/18, 2361/18, 2366/18, 2370/18, 2376/18, 2384/18, 2392/18, 2425/18, 2478/18, 2534/18, 2537/18, 2539/18, 2541/18, 2543/18, 2559/18 and 2560/18.

Mr.N.N.Singh, for the Appellant in ITXA Nos.2190/18, 2338/18, 2340/18, 2362/18, 2368/18 and 2415/18.

Mr.N.C.Mohanty, for the Appellant in ITXA Nos.2280/18 and 2465/18.

Mr.Jas Sanghavi, for the Respondent in ITXA No.2043/18.

Ms.Chhaya Ashar i/b K.Ashar & Co., for the Respondent in ITXA Nos.2148/18, 2186/18 and 2188/18.

Mr.Rahul Hakani, for the Respondent in ITXA No.2180/18.

Mr.Atul K.Jasani, for the Respondent in ITXA Nos.158/17, 161/17, 164/17, 142/18, 2233/18, 2304/18, 2537/18, 2541/18, 2560/18, and 2048/18.

Ms.Aasifa Khan and Satish Mody, for the Respondent in ITXA No.2244/18.

Mr.Dharan Gandhi, for the Respondent in ITXA Nos.2271/18 and 2272/18.

Ms.Namrata Kasale, for the Respondent in ITXA No.2559/18.

Ms.Rutuja N.Pawar a/w Mr.S.C.Tiwari, for the Respondent in ITXA Nos.2039/18 and 2050/18.

Mr.Bharat Damodar, for the Respondent in ITXA Nos.2057/18 and 2358/18.

Mr.Ruturaj H.Gurjar, for the Respondent in ITXA No.2337/18.

CORAM : M.S.SANKLECHA &
NITIN JAMDAR, JJ.
Date : 10 October 2019.

P.C. :

On the earlier occasion we had adjourned these Appeals at the instance of the learned Counsel for the Revenue to enable them to take instructions to withdraw these Appeals in terms of Circular No. 17 of 2019 dated 8 August 2019 issued by the Central Board for Direct Taxes (CBDT).

2. Today, the learned Counsel appearing in support of these Appeals state that in spite of their best efforts, no instructions are forthcoming from the Revenue. All of them state that the tax effect involved in all these Appeals is less than the threshold limit of Rs. 1.00 crore provided in the CBDT Circular dated 8 August 2019.

3. In the above view, all the Appeals are disposed of in terms of the above Circular.

4. Refund of Court fees as per Rules.

5. However, it is made clear that in case the Officers of the Revenue inform the learned Counsel for the Revenue that any of these Appeals are not covered by the above CBDT Circular dated 8 August 2019, then the parties are at liberty to move this Court for recall of this order in respect of those Appeals.

(NITIN JAMDAR, J.) *(M.S.SANKLECHA, J.)*